

**B. Amendment to the Claims**

Please cancel claim 27 without prejudice or disclaimer.

Please amend claims 17 and 18 as follows.

1-16. (Cancelled)

17. (Currently Amended) A non-contact treatment method ~~of carry out treatment by~~ using an energy supply means for supplying energy, which comprises placing a non-adhering medium capable of absorbing the energy on a material to be treated, and irradiating the non-adhering medium with the energy, wherein the treatment is cutting or welding and the cutting or welding is carried out on a back side of the non-adhering medium capable of absorbing the energy, which said back side is opposite to a beam irradiation side.

18. (Currently Amended) A non-contact treatment method according to claim 17, wherein a surface of the non-adhering medium closely contacting the material to be treated has a surface roughness of 0.1 nm to 5,000 nm in root mean square.

19. (Original) A non-contact treatment method according to claim 17, wherein the non-adhering medium has at least a polymer film.

20. (Original) A non-contact treatment method according to claim 17, wherein the non-adhering medium is a magnetic tape.

21. (Original) A non-contact treatment method according to claim 20, wherein a magnetic surface of the magnetic tape is closely contacted with the material to be treated.

22. (Original) A non-contact treatment method according to claim 17, wherein the non-adhering medium absorbs 10% or more of a light having a wavelength of 0.4  $\mu\text{m}$  to 2.0  $\mu\text{m}$ .

23. (Original) A non-contact treatment method according to claim 17, wherein the energy is light, heat, or electromagnetic waves.

24. (Original) A non-contact treatment method according to claim 17, wherein the non-adhering medium is irradiated with the energy while pressing the non-adhering medium against the material to be treated.

25. (Original) A non-contact treatment method according to claim 17, wherein the non-adhering medium is removed by irradiation of the energy.

26. (Original) A non-contact treatment method according to claim 17, wherein the non-adhering medium is removed after the energy irradiation.

27. (Cancelled)

28. (Original) A non-contact treatment method according to claim 17, wherein the non-adhering medium is supplied from a roll of the non-adhering medium, and after the energy irradiation, is wound up.

29. (Original) A non-contact treatment method according to claim 17, wherein the material to be treated is an electrode of an electric part.

30. (Original) A non-contact treatment method according to claim 17, wherein the material to be treated is an electrode of a photovoltaic element.

31. (Original) A non-contact treatment method according to claim 17, wherein the material to be treated is a material having a high reflectance with respect to energy irradiation.

32-39. (Cancelled)